

WHAT IS CLAIMED IS:

Sub A2
~~1. A method for collecting sales and/or use taxes on remote sales, said method includes the steps of:~~

- ~~A) collecting information regarding remote sales made by buyers;~~
- ~~B) calculating the correct taxing jurisdictions sales and/or use tax to be paid by buyers for remote sales;~~
- ~~C) collecting by sellers the correct sales and/or use tax;~~
- ~~D) collecting by an agent the correct sales and/or use tax received by sellers;~~
- ~~E) segmenting by the agent, seller's sales and/or use taxes and information collected by the sellers for particular taxing jurisdictions; and~~
- ~~F) paying each taxing jurisdiction the taxes that are due.~~

2. The method claimed in claim 1, wherein buyers are given a receipt for the taxes they have paid.

3. The method claimed in claim 1, wherein the seller sales are also segmented for each buyer.

4. The method claimed in claim 1, further including the step of:
reporting to the taxing jurisdictions the taxes that have been collected.

5. The method claimed in claim 1, further including the step of:

filing reports for sellers with the taxing jurisdictions for the taxes that have been collected.

6. The method claimed in claim 1, further including the step of:

filing tax returns for sellers with the taxing jurisdictions for the taxes that have been collected.

7. The method claimed in claim 1, further including the step of:

giving sellers financing to pay the sales and/or use taxes that are due.

8. The method claimed in claim 1, wherein the buyer information segmented by the agent may be accessed by an identification number.

9. The method claimed in claim 1, wherein the seller information segmented by the agent may be accessed by an identification number.

10. The method claimed in claim 9, wherein a taxing jurisdiction may access seller information segmented by the agent for that jurisdiction with an identification number.

11. The method claimed in claim 10, wherein the identity of the seller remains secret.

Sub A4 12. The method claimed in claim 11, wherein the agent reveals the identity of the seller if there is a suspicion of fraud based upon the segmented information.

13. The method claimed in claim 10, wherein a seller is given notice that a taxing jurisdiction is studying its segmented sales and/or use taxes collected.

14. The method claimed in claim 10, wherein a seller may review the seller's segmented sales and/or use taxes collected before the taxing jurisdiction studies the seller's segmented sales and/or use taxes collected.

15. The method claimed in claim 10, wherein a taxing jurisdiction may access the segmented sales and/or use taxes collected only after specified time period has passed.

16. The method claimed in claim 1, wherein the taxing jurisdictions pay the agent for services rendered by the agent.

Sub A5 17. The method claimed in claim 1, further including the step of: identifying potentially seller fraudulent behavior by running various checks of the segmented information.

~~claimed in claim
in the number~~

19. The method claimed in claim 17, further including the step of: examining the history of seller transactions in the segmented account to determine seller trends.

20. The method claimed in claim 17, further including the step of:
comparing the transaction volume, dollar volume and transaction types relative to
other similar sellers.

21. The method claimed in claim 17, further including the step of: identifying an inordinate number of cancelled transactions in the segmented transactions.

22. The method claimed in claim 21, further including the step of:
establishing watermarks for different types of businesses to identify an inordinate
amount of returned merchandise for a particular type of business.

23. The method claimed in claim 17, further including the step of:
notifying the taxing jurisdiction of the seller's potentially fraudulent behavior.

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a6* 24. The method claimed in claim 17, further including the step of: and
identifying patterns that indicate that a seller may not be reporting the entire
amount of taxes collected.

25. The method claimed in claim 17, further including the step of: examining
cancelled transactions.

26. The method claimed in claim 1, further including the step of:
receiving responses from buyers indicating acceptance of the sale.

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a7* 27. The method claimed in claim 1, wherein an agent pays a taxing jurisdiction taxes
that are due to other taxing jurisdictions.

28. The method claimed in claim 1, wherein an agent pays each taxing jurisdiction
for taxes that are due that taxing jurisdiction.